THIRTEENTH ADMINISTRATION REPORT

OF THE

MADRAS HINDU RELIGIOUS ENDOWMENTS BOARD

FROM 1st JULY 1937 TO 30th JUNE 1938

MADRAS
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Thirteenth Administration
செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட
Report Madras Hindu Religious
மாதம் வருடம் 1984
செப்பனிட்டு முடித்த
மாதம் வருடம் 1984
ஆராய்ச்சி அதிகாரியின் கையொப்பம்

EDUCATION AND PUBLIC HEALTH DEPARTMENT

Subject.

Hindu Religious Endowments Board—Administration Report for fasli 1347.

No. 67069.

From

SRI A. KONDAPPA, B.A., B.L.,
President, Hindu Religious Endowments Board,

To

THE SECRETARY TO GOVERNMENT,
EDUCATION AND PUBLIC HEALTH DEPARTMENT,
Madras.

Dated the 28th September 1938.

SIR,

I have the honour to forward herewith the Thirteenth Administration Report of the Board for the fasli year ending with 30th June 1938, together with the statistical statements. A review of the working of the temple committees whose annual reports were received by the Board is also appended.

I have the honour to be,
Sir,
Your most obedient servant,

A. KONDAPPA,
President.

ENCLOSURE.

THIRTEENTH ADMINISTRATION REPORT OF THE BOARD OF COMMISSIONERS FOR HINDU RELIGIOUS ENDOWMENTS, MADRAS, FASLI 1347 (1ST JULY 1937 TO 30TH JUNE 1938).

Personnel of the Board and territorial jurisdiction of the President and Commissioners.

The personnel of the Board remained the same during the year under report and the offices of the President and Commissioners were continued to be held by Sri A. Kondappa, Sri Rao Bahadur D. Krishnamurthi Nayudu, Sri E. V. Sundara Reddi, Sri T. G. Singaravelu Pillai and Sri E. Padmagirisa Ayyar respectively. The territorial jurisdictions of the President and the Commissioners as they stood at the beginning and at the end of the fasli are as follows :—

	Districts as on 30th June 1937.	Districts as on 1st July 1938.
Sri A. Kondappa	Guntur	Trichinopoly.
	Nellore	Madura.
	Anantapur	Ramnad.
	Bellary	Tinnevelly.
	Cuddapah	The Nilgiris.
	Kurnool	....
	Chittoor	....
	The Nilgiris	....
Sri Rao Bahadur D. Krishnamurthi Nayudu.	Vizagapatam	Salem.
	East Godavari	Coimbatore.
	West Godavari	Malabar.
	Kistna	South Kanara.
Sri E. V. Sundara Reddi	Trichinopoly	Guntur.
	Madura	Nellore.
	Ramnad	Anantapur.
	Tinnevelly	Bellary.
	....	Cuddapah.
	....	Kurnool.
	....	Chittoor.
Sri T. G. Singaravelu Pillai	Chingleput	Vizagapatam.
	North Arcot	East Godavari.
	South Arcot	West Godavari.
	Tanjore	Kistna.
Sri E. Padmagirisa Ayyar	Salem	Chingleput.
	Coimbatore	North Arcot.
	Malabar	South Arcot.
	South Kanara	Tanjore.

During the fasli under report Sri Rao Bahadur D. Krishnamurthi Nayudu, Sri E. V. Sundara Reddi and Sri T. G. Singaravelu Pillai, Commissioners, availed themselves of leave on average pay form 6th to 26th June 1938, 3rd May 1938 to 2nd June 1938 and 31st January 1938 to 14th February 1938 respectively. The temporary vacancies thus caused were not filled up by Government, but arrangements were made under by-law 5 of the by-laws framed under the Act for the discharge of the duties of the Commissioners who went on leave.

...es.

2. During the fasli, the President convened 25 meetings of the Board; 483 items of business were disposed of at these meetings. There were 3,411 sittings of committees of Commissioners constituted by the President under by-law 4 of the by-laws for hearing and disposal of enquiries under the various provisions of Madras Act II of 1927. Statement I * gives details of such sittings. A comparative statement of the number of meetings of the Board and of the committees for faslis 1346 and 1347 is given below :—

	Fasli 1346.	Fasli 1347.
Number of meetings of the Board	26	28
Number of items of business	409	483
Number of meetings of committees	4,272	3,411

Finance.

3. During the fasli under report all the institutions which were assessable to contribution payable to the Board were assessed except 274. Ten thousand nine hundred and twenty-five demands were issued for fasli 1347, claiming Rs. 2,52,654–7–8 towards contribution. In respect of the other cases, demands could not be issued owing to various reasons such as low income, want of adequate information or injunction orders restraining the Board from collecting contribution. The progress made in the issue of demands is shown in Statement II *. The arrears for previous faslis which yet remain to be collected amount to Rs. 2,88,929–5–10. Rs. 1,58,490–5–9 is the arrear due for fasli 1347, thus bringing the total arrear on 30th June 1938 to Rs. 4,47,419–11–7.

Requisitions to the Collectors under section 70 (2) of the Act for the recovery of arrears of contribution were issued in respect of 8,481 institutions.

Seven hundred and forty-five objection petitions were disposed of by the President. Statement II-A * gives details regarding the issue of requisitions and disposal of objections and collections. The total amount collected towards contribution during the fasli amounted to Rs. 2,51,439–0–7. Districtwar details are given in Statement II-B. A comparative statement showing the number of demands and requisitions issued, the number of objections received and disposed of and the amount collected towards contribution in fasli 1346 and 1347 is given below :—

	Fasli 1346.	Fasli 1347.
Number of demands issued	10,372	11,199
Number of objections received	1,193	798
Number of objections disposed of	1,117	745
Amount collected	Rs. 2,76,314–0–2	Rs. 2,51,439–0–7

In addition to the demands for contribution, the Board issued ..0 demands for costs and expenses for Rs. 43,262–13–6. During the fasli requisitions were issued in respect of 254 institutions. Twenty-nine objection petitions were received and disposed of by the President. A sum of Rs. 16,573–0–7 was collected for such costs and expenses. Miscellaneous receipts during the fasli including copying charges amounted to Rs. 29,345–12–11. The amount recovered under law charges was Rs. 20,235–14–4. A comparative statement, for faslis 1346 and 1347, of recoveries under these heads is given below :—

	Fasli 1346.			Fasli 1347.		
	RS.	A.	P.	RS.	A.	P.
Miscellaneous receipts	54,470	13	6	29,345	12	1
Law charges	29,577	1	11	20,235	14	4

* Not printed.

The sum of Rs. 54,470–13–6 referred to above as miscellaneous receipts for fasli 1346 included a consolidated sum of Rs. 50,098–1–0 recovered from the funds of the defunct temple committees administered by the Board towards the common expenditure, for work done on behalf of the committees in faslis 1342 to 1345. In the fasli under report Rs. 24,727–3–0 was recovered for such expenditure.

Out of the loan of Rs. 6,554–13–0 due to the Board from defunct temple committees on 1st July 1937 and Rs. 250 advanced to them as loan during the fasli, a sum of Rs. 1,858–14–0 (Rs. 1,729–11–11 towards principal and Rs. 129–2–1 towards interest) was recovered during the fasli under report by adjustment out of the amounts standing to the credit of the committees. The amount of such loan due at the close of the fasli is Rs. 5,075–1–1. The expenditure incurred by the Board excluding law charges and other advances recoverable and repayment of loans taken from Government amounted to Rs. 2,27,864–5–9 as against Rupees 2,12,365–1–11 in fasli 1346. The expenditure under advances recoverable was Rs. 8,179–10–1, as against Rs. 18,633–2–2 in the previous fasli. Law charges came to Rs. 26,155–14–11 as against Rs. 24,535–0–5 in the previous fasli. A sum of Rs. 2,649 was paid to Government for the charges of the audit of the Board's accounts by the Examiner of Local Fund Accounts. A sum of Rs. 22,326 (Rs. 8,834–13–0 towards principal and Rs. 13,491–3–0 for interest) was paid to Government during the fasli towards repayment of the loan taken by the Board. Rs. 20,000 has been invested in fixed deposit in the Anantapur District Co-operative Central Bank for a period of three years.

Finances of the defunct temple committees.

4. During the fasli under report, the Board continued to be in charge of the affairs of 23 defunct temple committees in virtue of the provisions of section 60-A of Madras Act II of 1927. On behalf of these committees the Board issued 5,564 demands for contribution, claiming Rs. 85,545–4–11. Requisitions were issued in respect of 4,747 temples. A comparative statement for faslis 1346 and 1347 regarding the progress made in the issue of demands and requisitions, receipts and disposal of objections and the collection of contribution is given below :—

	Fasli 1346.	Fasli 1347.
Number of demands issued	5,426	5,564
Number of requisitions	4,553	4,747
Number of objections received	571	306
Number of objections disposed of	544	320
Amount collected	Rs. 1,11,768–14–0	Rs. 73,674–6–8

Miscellaneous receipts during the fasli on behalf of the defunct temple committees amounted to Rs. 5,405–6–7. The expenditure incurred by the Board on behalf of these committees came to Rs. 1,09,693–11–1. This figure includes the expenditure incurred in the territorial areas of these committees as well as the expenditure incurred in common for all the committees together in maintaining an establishment in the Board's office at Madras and in

mufassal to attend to the work of these committees, and for neral supervision charges. A sum of Rs. 30,000 has been insted in fixed deposit for a period of three years in the Anantapur istrict Central Co-operative Bank.

List of institutions under the jurisdiction of the Board.

5. The number of maths and temples so far brought to the notice of the Board up to the end of fasli 1347 and recorded in the list of institutions maintained in the office is 244 and 24,445 respectively, minor institutions numbering 93 maths and 13,038 temples. Districtwar details are contained in Statement III appended hereto. Maths, temples and specific endowments attached to maths or temples, with an annual income of below Rs. 400 and Rs. 200 respectively were exempted by Government from the provisions of section 69 of the Act. As stated in the report for the previous fasli, a complete survey of all the temples and maths and their endowments has not been possible owing to the inadequacy of the travelling allowance allotted for the members of the Board and the mufassal staff. The amount of travelling allowance drawn by the President and Commissioners during the fasli is given below :—

	RS.	A.	P.
Sri A. Kondappa	2,147	4	0
,, D. Krishnamurthi Nayudu	489	14	0
,, E. V. Sundara Reddi	1,385	2	0
,, T. G. Singaravelu Pillai	1,183	5	0
,, E. Padmagirisa Ayyar	1,111	15	0

Exemption from the provisions of the Act.

6. In respect of six institutions, applications were received for exemption from the operation of the Act. In three cases, the requests were refused, in two the institutions were partially exempted and in the other, exemption from the operation of all the sections was granted. At the instance of the Board, the exemption granted to the Rajan Kattalai attached to the Sri Thyagarajaswami temple, Tiruvarur, Tanjore district, was cancelled. The names of the institutions concerned are to be found in Statement II-A * appended to this report.

Registers under section 38 of the Act.

7. Trustees of 398 institutions submitted to the Board registers under section 38 of the Act. Of these and registers received during the previous fasli, 454 registers were accepted by the Board (vide Statement IV *). So far, 5,961 registers have been submitted out of which 3,426 have been accepted. The Board has been urging trustees to comply with this important provision of the Act and expects better results in the present fasli.

Budgets and accounts of excepted temples and maths.

8. During the fasli under report eleven maths and 208 excepted temples submitted their budgets for 1938 to 1939 with the statement of accounts in accordance with the provisions of section 61 of the Act. They are shown districtwar in Statement IV-A * appended hereto. Besides this, the Board sanctioned the budgets of 305 temples under section 60-A of the Act.

* Not printed.

Audit of accounts of temples and maths.

9. Apart from the audit undertaken by the trustees themselves and those conducted under the provisions of Court scheme, the Board arranged for the audit of the accounts of 3,863 institutions as detailed in Statement IV-B *. The system of regional audit referred to in the last administration report was continued in the fasli under report in the districts of Trichinopoly, Madura, Ramnad and Tinnevelly. Four hundred and seventy-eight audit reports in respect of institutions were received by the Board in the fasli under report.

Audit of accounts of temple committees.

10. The following committees had got their accounts audited up to the end of the faslis noted against each :—

	Fasli.
South Arcot	1344
Tanjore	1346
Negapatam	1346
Kumbakonam	1345
Trichinopoly	1346
Lalgudi	1344
Tinnevelly	1345
Tuticorin	1345

General superintendence.

11. In addition to taking action under the various sections of the Act, the Board had to pass administrative orders of a miscellaneous nature in 13,638 cases under section 18 of the Act. Details regarding them are given in Statement V *. The volume and variety of the work done by the Board on behalf of the defunct temple committees under section 60-A of the Act is given is Statement VI *.

Proceedings for cancelation of resolutions of temple committees under section 34.

12. The Board was moved in 37 cases to take action under section 34 (3) of the Act. Statement VII * gives the details of the cases in which final orders were passed by the Board during the fasli under the said section.

13. The Board made special arrangements for the supervision of the hundial collections of eight institutions detailed in Statement XXII *.

Appointment of interim trustees under section 42.

14. In addition to the appointment of trustees made under section 18 or under the powers vested in it under section 60-A, the Board appointed interim trustees under section 42 of the Act for eighteen institutions the names of which are given in Statement VIII *.

Appeals by trustees and temple servants.

15. During the fasli under report two appeals were filed by trustees under section 53 (3) of the Act against orders of temple committees and disposed of by the Board as shown in Statement IX *. The Board also disposed of five appeals preferred by temple servants under section 43 (4) of the Act as shown under Statement X * besides seven appeals preferred by temple servants under section 43 (2) read with section 60-A as mentioned in Statement VI *.

Resumption of inams under section 44-B.

16. In 275 cases the Revenue Department took action for resumption of inams under the provisions of section 44-B of the Act.

* Not printed.

Schemes of administration settled by the Board.

17. The Board settled schemes either under section 57 or section 53 of the Act as the case may be for 56 institutions detailed in Statement XI *.

Forty-five of the suits filed for the modification or cancellation of the scheme framed by the Board were disposed of during the fasli. The names of the institutions concerned are given in Statement XVII *. It will be seen therefrom that in 31 cases the schemes were confirmed without alteration and in nine cases the schemes were confirmed with modifications while in four cases schemes were set aside. In one case the scheme was modified by compromise. The Board modified twenty schemes already settled by it. A list of such cases will be found in Statement XI-A *.

Sanction to file suits under section 73 of the Act.

18. Eight applications to file suits under section 73 of the Act for removal of trustees or other reliefs were received during the fasli as shown in Statement XII *. Sanction was accorded in five cases and refused in two cases. In the other case the Board dropped the matter and itself started proceedings for settlement of scheme.

Sanction under section 76 of the Act.

19. Fifty-eight applications were received for sanction under section 76 of the Act, for the sale, mortgage, lease or exchange of immovable properties as shown in Statement XIII *. In 56 cases the sanction sought for was granted, one is pending and in the other fresh proposals were called for.

Disposal of disputes under section 84 of the Act.

20. During the fasli under report 344 disputes under section 84 were disposed of by the Board as detailed in Statement XIV *. After enquiry the Board decided five intitutions to be maths, 26 as temples, 217 as excepted temples, 77 as non-excepted temples, 16 institutions were declared to be outside the scope of the Act, and proceedings were dropped in respect of one. Sixty-two applications were filed during the fasli under sub-section (2) of section 84 in the district courts. One hundred and eleven of such applications were disposed of during the fasli, 95 in favour of the Board, and 16 against.

Proceedings under Chapter VI-A for notification of temples and endowments.

21. In respect of the eleven cases (referred to in Statement XV * of the last administration report) in which final orders had not been passed, three temples were notified by Government to be subject to the provisions of Chapter VI-A of the Act, while in the other cases the Board dropped the proceedings. Besides these, the Board dropped proceedings in forty-two other cases and in respect of four others, Government passed orders notifying the temples. Statement XV * gives the names of the institutions.

Temples notified by Government have been placed under special management by salaried executive officers appointed by the Board, with a view to effective steps being taken to place their administration on a satisfactory basis. The ample scope for scrutiny of the details of administration of these temples by the salaried officers who are directly responsible to the Board ensures the smooth

* Not printed.

and efficient administration of the affairs of the temples in the best interests thereof. The day-to-day administration of these temples is being closely watched by the Board.

he Tiru-alai-irupati eva-hanams.

22. During the fasli under report the Board reviewed the audit report of the Tirumalai-Tirupati Devasthanams for fasli 1345 and the replies of the Tirumalai-Tirupati Devasthanam Commissioner thereto and submitted its remarks to Government. Final orders of Government thereon were passed during the period. The audit report for fasli 1346 and the replies of the Tirumalai-Tirupati Devasthanam Commissioner were also reviewed and the Board's remarks thereon have been submitted to Government since the close of the fasli under report. The Government have appointed the Examiner of Local Fund Accounts for the audit of the accounts of fasli 1347.

The budget for fasli 1347 was recorded by the Board after satisfying itself that the budget conformed to the provisions of section 39 of Tirumalai-Tirupati Devasthanam Act. The budget for fasli 1348 was received at about the close of the fasli and has since been recorded similarly.

The Commissioner, Tirumalai-Tirupati Devasthanams, submitted a report on the administration of the Devasthanam during fasli 1346. The Board reviewed the report and forwarded it with its remarks to Government.

The Board forwarded to Government with its suggestions the draft rules for preparation of the electoral roll, conduct of elections and the decisions of disputes relating to election of members of the advisory council for religious affairs prepared by the Commissioner. Since the approval of the same is pending with Government, the term of office of members of the existing council was extended twice by the amendment of clause 3, sub-rule (1) of rule 3 of the rules framed by the Government under section 42 of Tirumalai-Tirupati Devasthanams Act. Thereby the present council holds office till the end of September 1938.

Out of three cases in which the sanction of the Board was sought by the Tirumalai-Tirupati Devasthanams Committee for alienation of Devasthanam properties, the Board accorded sanction in two cases and refused in the third under section 41 of the Tirumalai-Tirupati Devasthanam Act.

Temple Committees and their work.

23. The South Arcot and Coimbatore District Temple Committees and the Tanjore, Negapatam, Kumbakonam, Trichinopoly, Lalgudi, Tinnevelly and Tuticorin Circle Temple Committees continued to function with elected members.

Out of the nine committees which functioned during the fasli under report, seven have submitted their reports of administration. The Board's review thereof will be found in Appendix I. The Kumbakonam and Negapatam Circle Temple Committees have not so far submitted their reports.

Board's litigation.

24. A list of suits, appeals and petitions filed against the Board during the fasli in the various courts in the Presidency will be found in Statement XVI *. It will be seen therefrom that 165 cases were filed as against 247 in the previous fasli. Particulars of the cases disposed of, whether filed during the fasli or in the previous faslis are given in Statement XVII*. As many as 408 matters were pending at the end of the fasli under report.

A list of suits, appeals and petitions filed by the Board during the fasli is shown in Statement XVIII while Statement XIX shows the disposal of such cases whether filed during the fasli or in previous faslis. At the end of the fasli 31 cases are pending. During the fasli 26 suits were filed for a declaration that the inams granted to the temples are not liable to be proceeded against for contribution due to the Board and committees and that the Board is not entitled to issue requisitions to the Revenue Department to effect recovery of arrears of contribution from them. Forty-one suits of this kind were disposed of during the fasli.

Tours of the President and Commissioners of the Board.

25. The President and Commissioners of the Board continued during the fasli the work of propaganda in favour of the Act and the Board. The President addressed meetings in Madura, Alagarkoil and Salem explaining to trustees and worshippers the beneficient provisions of the Hindu Religious Endowments Act and the need for supervision of the administration of endowments. On the notification of the Sri Ranganathaswami Devasthanam, Srirangam, to be subject to the provisions of Chapter VI-A of the Act, there was considerable agitation in Srirangam against the action taken. Such agitation was brought about by misleading rumours set afloat by interested persons. The President addressed a special meeting in Srirangam and explained the need for the decision taken and the benefits that the Devasthanam would derive thereby. The number of days spent on tour and the number of institutions visited by the President and each of the Commissioners during the fasli under report are shown below :—

	Number of days spent on tour.	Amount of travelling allowance drawn.			Number of institutions visited.
		RS.	A.	P.	
1 Sri A. Kondappa	96	2,147	4	0	255
2 „ Rao Bahadur D. Krishnamurthi Nayudu	47	489	14	0	68
3 „ E. V. Sundara Reddiyar	63	1,385	2	0	249
4 „ T. G. Singaravelu Pillai	67	1,183	5	0	268
5 „ E. Padmagirisa Ayyar	65	1,111	15	0	118

26. The strength of the Board's staff as it stood at the end of June 1937 and at the end of June 1938 is shown in Statements XX and XXI.

As stated in the last administration report, the Board, with a view to cope with the work of the defunct temple committees had appointed a temporary staff in the Board's office at Madras and in the mufassal. As the staff employed in the head office and in

* Not printed.

the mufassal was found insufficient to cope with the work, the Board considered the matter and sanctioned an increase of staff. A large majority of the members of the said staff had been in employment for a long time and as the interests of efficiency demanded that the temporary staff should be placed on a permanent footing, the Board resolved to confirm the temporary staff working in the head office and in the mufassal and this has accordingly been done.

At the instance of the Board, Government framed, during the fasli, rules for the destruction of the records of this office. So as to examine the accumulated records of the last thirteen years in the light of the rules framed, the Board decided that it was necessary that additional staff is required. In pursuance of the Board's resolution a small temporary staff has been engaged.

The Board would again emphasize the need for sanctioning a scheme of contributory provident fund to the Board's staff. The question of repayment of Government loan has been permanently settled and regular payments are being made to Government towards the loan. The finances of the Board are in an improved condition. Besides, the Board has now been functioning for the last thirteen years with a number of permanent employees. In the interests of a satisfied permanent service the Board deems it necessary that a scheme of contributory provident fund as in the case of employees under local boards and municipalities, should be established at an early date.

Concluding remarks.

27. The difficulties enumerated in the closing paragraph of the last administration report continue to be present and hamper the effective supervision of the administration of religious endowments. The Board is led to understand from the enunciation of the policy of Government in respect of the religious endowments coming under the scope of the Act that an early comprehensive legislative measure is under contemplation. The Board would request that the difficulties brought to the notice of Government from time to time may be considered in arriving at a decision as to the scope and details of the proposed measure.

MADRAS,
28th September 1938.

A. KONDAPPA,
President, Hindu Religious Endowments Board.

APPENDIX I.

REVIEWS OF THE WORKING OF TEMPLE COMMITTEES DURING THE FASLI 1347.

(Vide paragraph 23 of the report.)

South Arcot District Temple Committee.

The committee continued to function with elected members during the fasli under review. The following are the members of the committee at the end of the fasli:—

1 Sri P. Venugopala Pillai, *President.*
2 ,, S. Markandam Pillai, *Vice-President.*

Members.

3 Sri S. Rangaswami Pillai.
4 ,, P. Sivachidambaram Pillai.
5 ,, A. Laxminarayana Reddiyar.
6 ,, D. Muthukumaraswami Nayudu.
7 ,, T. Muthumalla Reddiyar.
8 ,, M. Laxminarayana Reddiyar.
9 ,, A. V. Srinivasalu Nayudu.
10 ,, S. N. Kesava Reddiyar.
11 ,, K. M. Duraiswami Reddiyar.
12 ,, T. A. Thathachariar.

Three vacancies which arose owing to efflux of time were filled up by election held in 1938. The total strength of the committee is twelve.

During the fasli under review nine meetings were convened and out of those only eight meetings were actually held and one meeting was adjourned. Out of 266 subjects placed on the agenda 147 were disposed of, the percentage of attendance of members to actual strength being 76.

At the commencement of the fasli under review there were 366 temples under the jurisdiction of the committee. During the fasli six temples were newly brought under the control and four dropped out, so that, the number of the temples under the control of the committee at the end of the fasli was 359.

The committee appointed trustees for 115 temples. There were 18 cases of resignation of trusteeship and nine cases of suspension. The committee received only two registers of properties and six statements of additions and alterations to the registers of properties as required under section 39 of the Hindu Religious Endowments Act. The committee received budgets from 44 temples. It is hoped that the committee will seriously take up the task of getting the budgets, register of properties and the statement of additions and alterations to the register of properties for the temples newly brought under its control. Government appointed auditors for all the temples, getting over an income of Rs. 500 under the jurisdiction of the committee. Accounts of 22 temples have been audited.

Auditors have been appointed to audit the accounts of the committee for faslis 1345, 1346 and 1347.

The fasli opened with a balance of Rs. 3,964-0-11. The total receipts during the fasli amounted to Rs. 7,907-6-6 and the total expenditure to Rs. 6,009-4-10 so that the fasli closed with a balance of Rs. 5,862-2-7. Contribution from the temples was received in the ordinary course in 94 cases and by coercive process in 275 cases.

Tanjore Circle Temple Committee.

The elected committee continued to function during the fasli under review. Rao Bahadur P. S. Rajappa having died, the vacancy thus caused was filled up in the person of Sri R. Srinivasa Raghava Ayyangar. Sri D. Narayanaswami Ayyar, member of the committee, vacated office on 14th June 1938 owing to efflux of time and the vacancy has to be filled up in the coming election.

The committee convened eleven meetings of which one had to be adjourned for want of quorum and disposed of 198 out of 227 subjects on the agenda, the percentage of attendance to actual strength being 55.

The number of temples over which the committee exercised jurisdiction at the commencement of the fasli was 405. During the fasli, one was newly brought under control and one was dropped having been notified by Government so that it had jurisdiction over 405 temples at the close of the fasli.

During the fasli under review the committee appointed trustees for 71 temples.

The committee received one register of properties under section 38 during the fasli, which was checked and submitted to the Board for approval.

Only 50 temples are said to have submitted budgets for the committee's approval. It is hoped that the committee will take suitable action for prompt submission of budgets by trustees of all temples under its control.

The number of temples whose accounts the committee got audited during the fasli was only 17. Better progress in this item of work is expected during the current fasli as Government have appointed auditors in respect of all temples getting an income of Rs. 500 and above. The accounts of the committee for fasli 1346 were audited during the fasli.

The fasli commenced with a balance of Rs. 30,810-6-6. The total receipts during the fasli amounted to Rs. 5,342-10-3 and the expenditure to Rs. 5,262-10-11, so that the fasli closed with a balance of Rs. 30,890-5-10.

In addition to exercising jurisdiction over non-excepted temples, this committee is actually managing the affairs of some of the temples under its jurisdiction and administering their funds. The amount of mohini payable to these temples is drawn by the committee every year and disbursed to the temples as and when required for their purposes. The lands purchased out of the surplus of these temples which now stand in the name of the committee have been ordered to be handed over to the temples with whose funds the lands had been purchased. The committee has not handed over possession of the lands so far. Early steps should be taken in this matter.

-7-

Trichinopoly Circle Temple Committee.

During the fasli under report, there was a change in the personnel the president of the committee. Sri S. Sengamalam Pillai continued be president till 5th September 1937 only. On 6th September 1937, Sri Rangaswami Ayyangar was elected president. Out of 15 meetings conned, 10 were actually held and 5 were adjourned for want of quorum. ie percentage of attendance to actual strength was 51. Out of 426 bjects brought up in the agenda, 399 were disposed of. At the beginng of the fasli, the committee exercised jurisdiction over 191 temples. ifteen temples were newly brought under the control of the committee, hile two were dropped out of control, with the result the committee ercised jurisdiction at the end of the fasli over 204 temples. Trustees ere appointed for 66 temples. Action was taken by the committee in e case of one temple under section 53 of the Act. Out of 23 registers properties received, the committee verified 19 and submitted the same the Board for approval. There are still 130 temples which have not bmitted the registers of properties so far. The work turned out by the mmittee in getting the registers is poor. Special attention has to be id to this branch of work. One hundred and nineteen budgets were ceived, out of which 118 were approved as against 74 and 70 respectively fasli 1346. The progress made by the committee in this respect is tisfactory and it is hoped that the committee will be able to get budgets om all the temples under its control for fasli 1348. There are 85 temples, e trustees of which have not submitted the budgets. The committee ould take prompt action against the trustees concerned for their failure furnish the statutory returns. The accounts of ten temples have been idited. The accounts of the committee for fasli 1346 have been audited. nly in 100 cases, returns of income have been submitted. Better progress iould be shown in obtaining returns for future faslis.

The fasli opened with a balance of Rs. 7,847-3-8. Rs. 3,115-2-10 was alized during the fasli (Rs. 2,387-1-6 towards contribution and Rs. 728-1-4 wards other sources). Contribution was collected by coercive process in l cases and by ordinary course in 32 cases. The expenses during the sli came to Rs. 5,095-15-6 and the fasli closed with a balance of s. 5,866-7-0. There is an arrear of Rs. 5,161-15-9 due from 105 temples. rompt steps have to be taken to collect the arrear. The demand for the mmittee is Rs. 4,037 while there is a recurring expenditure of Rs. 4,726. ince the expenses are in excess of receipts, the committee should see iat retrenchment is made in some direction so that the income and xpenses may tally. It is observed that a sum of Rs. 369-13-4 belonging temples is with the committee. The committee will be well advised refund the deposits to the trustees concerned. The staff of the committee consists of a manager, three clerks, three inspectors and three eons. During the fasli under review, the Board notified Sri Rangaathaswami Devasthanam, Srirangam, which was under the control of the mmittee, to be subject to the provisions of Chapter VI-A of the Act. ence, the jurisdiction of the committee has been taken away. As this as one of the biggest devasthanams under the committee's management, id as the jurisdiction of the committee has been taken away, the income the committee has fallen down. Hence the committee is advised to it short the expenses according to the present income as already suggested. is gratifying to note that the President, Sri V. Rangaswami Ayyangar, ispected 51 temples during the fasli under review. The Board hopes iat the president will try to acquaint himself personally with almost all the temples under the jurisdiction of the committee so that he may impress upon the trustees the statutory duties which they are expected to perform.

Lalgudi Circle Temple Committee.

There was no change in the personnel of the committee. The committee convened nine meetings out of which eight were held and the remaining one was adjourned for want of quorum. Out of 353 subjects brought up before the committee, 292 subjects were disposed of. The percentage of attendance to actual strength was 74.

At the beginning of the fasli, the committee exercised jurisdiction over 364 temples. During the fasli, 12 temples were newly brought under the control of the committee, five temples were dropped out of control (having been declared excepted) with the result, the committee exercised jurisdiction at the end of the fasli over 371 temples. The committee appointed trustees for 63 temples during the fasli. Two trustees were dismissed under section 53 of the Act. Registers of properties as required by section 38 of the Act were received only from two temples. Even these registers have not been submitted to the Board for approval. There are still 239 temples which have not submitted the registers. Only 81 temples submitted budgets to the committee. The work turned out by the committee in calling for budgets and registers of properties is poor and the committee should bestow attention to this branch of the work.

The auditor appointed by the Board to audit the accounts of the temples has not submitted the reports. The accounts of the committee have not yet been audited.

The fasli opened with a cash balance of Rs. 984-13-2. The receipts during the fasli were Rs. 4,747-4-6 (Rs. 4,583-0-3 by way of contribution and Rs. 164-4-3 from other heads). The expenses during the fasli came to Rs. 4,586-7-9, leaving a balance of Rs. 1,145-6-11 at the close of the fasli. Contribution was collected in the ordinary course in 114 cases and by coercive process in 108 cases as against 107 and 23 cases respectively in fasli 1346. The committee has to collect Rs. 9,496-14-10 from 227 temples towards arrears of contribution. The arrears are very heavy and immediate steps should be taken to recover the same.

The staff of the committee consists of a manager, two clerks, two supervisors and two peons.

The number of temples inspected by the president and members of the committee is not furnished. This information may be furnished in the future administration reports.

Tinnevelly Circle Temple Committee.

During the fasli under review there was no change in the personnel of the committee. The committee held nine meetings during the fasli under review. Out of 780 subjects in the agenda, 760 were disposed of. The percentage of attendance to actual strength was 93.

At the beginning of the fasli, 286 temples were under the control of the committee. Two temples were newly brought under the control of the committee, during the fasli, one temple was dropped out of control, with the result 287 temples were under the control of the committee at the end of the fasli.

Trustees were appointed for 139 temples. Out of eight registers of properties received, five were checked and submitted to the Board for approval. There are still 19 temples which have not submitted the registers since the commencement of the Act. Steps have to be taken to see that the trustees submit the registers without further delay.

Out of 71 budgets received for fasli 1347 and 136 budgets for fasli 1346, the committee sanctioned 71 and 13 respectively. Trustees of 70 temples have failed to submit the budgets. It is hoped the committee will take prompt action against the trustees of these temples for their failure to submit the budgets. The accounts of 64 temples were audited during the fasli.

The accounts of the committee for fasli 1346 have been audited. The committee has not furnished demand, collection and balance statement and assets and liabilities statement. Hence no remark could be offered on the financial position of the committee. The fasli opened with a balance of Rs. 20,851-13-1 (including temple deposits and provident fund). Rs. 9,563-13-1 (Rs. 5,504 from contribution and Rs. 4,019-13-1 from other sources) was received during the fasli. The committee incurred an expenditure of Rs. 10,822-13-3 during the fasli. The fasli closed with a balance of Rs. 19,592-12-11. At the close of the fasli, there was an arrear of Rs. 1,329-11-0 from 90 temples and Rs. 4,405-6-6 from [illegible] kattalais.

The staff of the committee consists of one head clerk, six clerks and two peons.

As has been already pointed out in the review of the administration report for fasli 1344, the president of the committee, Sri M. D. T. Kumaraswami Mudaliyar, happens to be the trustee of various specific endowments attached to certain temples under the jurisdiction of the committee. Very often, the interests of the president as kattalai trustee are at conflict with the interests of the temples. The general trustees of the temples under whose general superintendence the specific trustees have to perform the charity, are therefore helpless.

The conduct of the committee relating to the administration of certain temples is not satisfactory. Since the close of the fasli under report, Government have in Memorandum No. 26705-1, P.H., F., dated 5th July 1938, issued a notice under section 20 (1) (ii) of the Act asking the committee to show cause why the committee should not be abolished. The committee has submitted an explanation to the Board to be submitted to Government and it is pending with the Board for offering remarks.

Tuticorin Circle Temple Committee.

During the course of the fasli, one of the members of the committee died and in his place Sri K. R. Appaswami Nayudu was elected. In the other vacancy caused by the resignation of one of the members, Sri M. Rm. Manickavasagam Pillai was elected.

The committee held eleven meetings and the average attendance of members was 77 per cent as against 65 per cent during the last fasli. Out of 1,175 subjects in the agenda, 1,174 subjects were disposed of.

At the beginning of the fasli the committee exercised jurisdiction over 155 temples. One temple was newly brought under the control of the committee while two were dropped out of control, with the result 154 temples are under the control of the committee. For 67 temples trustees were appointed. Registers of properties relating to thirteen temples were approved during the fasli. There are thirteen temples which have yet to submit the registers. Though the income of nine of these temples are reported to be low, the committee should get the registers from all these thirteen temples and submit the same to the Board for approval. Out of 109 budgets received, the committee approved the budgets in the case of 106 temples. Twenty-five temples did not submit budgets. Steps should be taken to see that trustees of all temples submit the budgets in time. The accounts of two temples for fasli 1343, three temples for fasli 1344, fifteen temples for fasli 1345 and 80 temples for fasli 1346 were audited in fasli 1347. The accounts of the committee for fasli 1346 were audited.

The fasli opened with a balance of Rs. 12,450-10-7. The receipts during the fasli were Rs. 9,223-1-3, Rs. 6,019-4-0 towards contribution and Rs. 3,203-13-3 towards other heads. The expenses came to Rs. 8,713-8-9 and the fasli closed with a balance of Rs. 12,960-3-1. The committee has to collect contribution from 69 institutions at the close of the fasli. Schedules of establishment and assets and liabilities statements have not been furnished.

In the concluding paragraph the committee attacks the Board for acting under section 34 of the Act in certain cases and setting aside the resolutions of the committee. Since the close of the fasli under report, Government have in Memorandum No. 22770-1, P.H. (P.), dated 5th July 1938, issued notice to the committee under section 20 (1) (ii) of the Act to show cause why the committee should not be abolished. Government have also directed the committee to submit its explanation through the Board with its remarks. The explanation of the committee has been received and is pending with the Board for offering its remarks. Under these circumstances, the Board does not propose to take note of the remarks of the committee.

Coimbatore District Temple Committee.

This committee which was reconstituted with the 12 elected members for the first time, met on 30th June 1937 for election of president and vice-president and continued to function throughout the fasli under review, without any change in its personnel.

The following are the members of the committee at the end of fasli 1347:—

1 Sri P. S. Sathappa Chettiyar, *President.*

2 ,, S. Muthuvelappa Goundar, *Vice-President.*

Members.

3 Sri V. Venuudaya Goundar.

4 ,, S. M. Palani Goundar.

5 ,, M. Karuppanna Goundar.

6 ,, S. V. M. Venkatachala Goundar.

7 ,, D. R. Janardhana Chettiyar.

8 ,, S. Kaliappa Goundar.

9 ,, P. Narayanaswami Goundar.

10 ,, P. Kandaswami Goundar.

11 ,, A. Dharmasivam Chettiyar.

12 ,, K. Kempaji Goundar.

Six meetings were convened and held during the fasli under review. The percentage of attendance of members to actual strength was 60. Out of 333 subjects that came up before the committee, 236 subjects were disposed of during the fasli. As the number of meetings held is very low, it is expected that meetings will be held at least once every month so that the subjects brought before it may be disposed of without any undue delay.

The committee exercised jurisdiction over 600 temples. Trustees were appointed for 80 temples. Budgets for 75 temples were received and sanctioned by the committee. The committee should exert itself and bring all the 600 temples under its direct and immediate supervision by appointing suitable trustees wherever necessary and by taking disciplinary action against recalcitrant trustees.

The committee has not obtained and submitted any register of properties during the fasli, for the approval of the Board. It has failed even to verify and forward the registers of properties of nine temples submitted to the committee by the Board's local officer. It is hoped that the committee would bestow its special attention regarding this item of work and obtain and forward an appreciable number of registers duly verified.

Government have appointed auditors for the audit of the accounts of all the temples getting an assessable income of Rs. 500 and above during the later half of the fasli, and the audit reports are awaited. The accounts of the committee from fasli 1344 onwards remain unaudited. The committee should take early action for the audit of its accounts for faslis 1344-1347.

The fasli opened with a balance of Rs. 724-9-0. The total receipts amounted to Rs. 2,234-14-10, and the expenditure to Rs. 2,614-12-0, leaving a closing balance of Rs. 344-11-10. As the expenses exceed the income, the committee will be well advised to exercise greater restraint over expenditure in future.

It must be said that the work of the committee taken as a whole is very unsatisfactory. No budgets seem to be presented to the committee, even in the case of temples which came before the Board for specific consideration and in respect of which schemes were ordered by the Board after detailed enquiry and the committee seemed to have taken no steps in the matter.

STATEMENT II-B.

(Vide paragraph 3 of the report.)

Statement showing the amount of contribution received from maths, temples, etc., during fasli 1347 (i.e., from 1st July 1937 to 30th June 1938).

Serial number and district.	Net amount collected. RS.	A.	P.
1 Vizagapatam	6,357	6	9
2 East Godavari	4,987	3	1
3 West Godavari	8,900	7	5
4 Kistna	7,349	14	2
5 Guntur	16,768	6	6
6 Nellore	4,743	4	2
7 Chittoor	18,600	11	5
8 Anantapur	828	10	4
9 Cuddapah	1,819	14	11
10 Kurnool	4,827	15	6
11 Bellary	1,937	5	5
12 Chingleput	5,661	4	5
13 North Arcot..	3,297	15	1
14 South Arcot..	8,271	11	1
15 Tanjore	39,130	10	4
16 Trichinopoly	8,521	0	5
17 Tinnevelly	13,563	0	0
18 Madura	7,956	14	4
19 Ramnad	26,159	0	0
20 Salem	3,093	1	3
21 Coimbatore	7,451	3	9
22 Nilgiris	492	7	0
23 Malabar	35,490	4	0
24 South Kanara	15,229	5	3
Total ..	2,51,439	0	7

NOTE.—(1) A sum of Rs. 10,757-11-9 collected in prior faslis was refunded during fasli 1347. Excluding this sum, the net collection was Rs. 2,40,681-4-10.

(2) A sum of Rs. 456-14-7 was collected from the area transferred to Orissa Board. This sum is separately kept under suspense.

STATEMENT III.

(Vide paragraph 5 of the report.)

Statement showing the number of Religious Institutions brought to the notice of the Board up to 30th June 1938.

Name of district.	Number of major institutions.		Number of minor institutions.	
	Maths.	Temples.	Maths.	Temples.
(1)	(2)	(3)	(4)	(5)
Vizagapatam	16	443	5	658
West Godavari	2	580	4	314
East Godavari	6	767	6	752
Kistna	4	529	4	234
Guntur	7	1,136	..	888
Anantapur	4	158	..	117
Cuddapah	1	228	..	248
Bellary	9	308	14	594
Kurnool	2	658	3	1,286
Chittoor	16	163	4	72
Nellore	3	303	4	580
Chingleput	6	282	..	160
North Arcot	1	320	11	625
South Arcot	9	478	3	340
Tanjore	14	969	6	2,133
Trichinopoly	2	618	2	573
Madura	4	201	..	258
Ramnad	5	398	1	353
Tinnevelly	8	589	22	1,393
Salem	2	250	2	182
Coimbatore	2	654	..	276
Nilgiris	..	24	..	4
Malabar	9	1,041	..	180
South Kanara	19	310	2	1,080
Total ..	151	11,407	93	13,038

STATEMENT XI.

(Vide paragraph 17 of the report.)

Statement of schemes of administration settled by the Board f temples and maths under section 57 or 63 of the Act for tl period from 1st July 1937 up to 30th June 1938.

Serial number and name of institution.	Initiative for action.	
	Suo motu.	On receipt of petition.
Vizagapatam district.		
1 Sri Jagannadhaswami temple, Anantagiri, Tekkali taluk, Vizagapatam district. Section 63.	Suo motu.	
East Godavari district.		
2 Sri Madanagopalaswami temple, Choppella, Ramachandrapur taluk, East Godavari district. Section 57.	..	Petition.
3 Sri Malleswaraswami temple, Choppella, Ramachandrapur taluk, East Godavari district. Section 57.	..	Do.
West Godavari district.		
4 Sri Gopalaswami temple, Seesali, Bheemavaram taluk, West Godavari district. Section 57.	..	Do.
5 Sri Kunthi Lakshminarasimhaswami temple, Kuntheru, Narasapur taluk, West Godavari district. Section 63.	Suo motu.	
6 Sri Venkateswaraswami, Sri Bheemesvaraswami and Sri Muktheswaraswami temples at Elurupadu, Bhimavaram taluk, West Godavari. Section 57.	Do.	
Kistna district.		
7 Sri Venkatachalaswami, Sri Venugopalaswami and Sri Umamaheswaraswami temples, Kankatava, Bandar taluk, Kistna district. Section 63.	..	On receipt of petition.
8 Sri Venkateswaraswmi temple, Kottapeta, Bezwada, Bezwada taluk, Kistna district. Section 57.	Suo motu.	
9 Sri Lingayath Math, Kummari street, Bezwada, Bezwada taluk, Kistna district. Section 63.	Do.	
Anantapur district.		
10 Sri Hari Math, Amidala, Gooty taluk, Anantapur district.	Yes.	
Chittoor district.		
11 Kattalai attached to Sri Kothandaramaswami temple, Tirupati, Chittoor district. Section 57.	Suo motu.	
Nellore district—Nil.		
Guntur district.		
12 Sri Ramalingaswami temple, Gonugunta, Ongole taluk, Guntur district. Section 62.	Yes.	

STATEMENT XI—*cont.*

(Vide paragraph 17 of the report.)

Statement of schemes of administration settled by the Board for temples and maths under section 57 or 63 of the Act for the period from 1st July 1937 up to 30th June 1938—*cont.*

Serial number and name of institution.	Initiative for action.	
	Suo motu.	On receipt of petition.
Chingleput district.		
13 Sri Kalyanaranganathaperumal temple, Kolathur, Chingleput district. Section 57.	..	On receipt of petition.
14 Akoramamula Siddha Sivalingaswami Math, Conjeeveram, Conjeeveram taluk. Section 63.	..	Yes.
15 Deepapragasar temple, Thoopil, Conjeeveram taluk. Section 63.	..	Do.
16 Vijayaraghavaswami temple, Baburayanpet, Madurantakam taluk. Section 63.	..	Do.
17 Mathangeswarar and Lakshminarayanaperumal temples, Satyavedu, Ponneri taluk. Section 57.	..	Do.
South Arcot district.		
18 Satyagnanasabai, Vadalur, Cuddalore taluk. Section 57.	Yes.	
19 Vriddhagiriswarar temple, Vriddhachalam, Vriddhachalam taluk. Section 57.	Do.	
20 Athithulyanathaswami temple, Arakundanallur, Tirukkoyilur taluk. Section 57.	Do.	
Tanjore district.		
21 Sri Ananthalamman Dayar temple, Senthangudi, Mayavaram taluk. Secti n 57.	..	Yes.
22 Sandarswaraswami temple, Tirumayiladi, Shiyali taluk. Section 57.	Yes.	
23 Komaleswaraswami temple, Kumbakonam. Section 57.	Do.	
24 Chakrapaniswami temple, Kumbakonam. Section 57.	Do.	
Trichinopoly district.		
25 Sri Annakamakshi Amman temple, Vellithirunatham, Trichinopoly taluk. Section 62.	Suo motu.	
26 Sri Subramaniaswami temple, Pulivalem, Trichinopoly taluk and district. Section 57.	Do.	
27 Sri Uthamarkoil, Bikshandarkoil, Lalgudi taluk, Trichinopoly district. Section 57.	Do.	
28 Sri Panchanatheswaraswami temple, Allur, Trichinopoly taluk. Section 62.	..	On receipt of petition.
29 Sri Kalyanapasupatheswarar and Abhayapradana Ragunathaswami temple, Karur, Karur taluk. Section 57.	Suo motu.	
Madura district.		
30 Sri Meenakshisundareswarar temple, Melathirumanikkam, Tirumangalam taluk. Section 57.	Suo motu.	
31 Sri Vandikaliamman temple, Athoor, Dindigul taluk. Section 62.	Do.	
Ramnad district.		
32 Sri Kailasanathar and Nityakalyani Amman temples, Kullupatti, Tiruppattur taluk. Section 57.	..	On receipt of petition.
33 Sri Kondesan Math, Rameswaram, Ramnad taluk. Section 62.	Suo motu.	

STATEMENT XI—*cont.*

(Vide paragraph 17 of the report.)

Statement of schemes of administration settled by the Board for temples and maths under section 57 or 63 of the Act for the period from 1st July 1937 up to 30th June 1938—*cont.*

Serial number and name of institution.	Initiative for action. Suo motu.	On receipt of petition.
Tinnevelly district.		
34 Sri Papavinasaswami temple, Vikramasingapuram, Papanasam taluk. Section 57.	Suo motu.	
35 Sri Tirumalai Kumaraswami and Nageswaramudayur temple, Panpoli, Tenkasi taluk. Section 57.	Do.	
Nilgiris district.		
36 Sri Sivasubramaniaswami temple, Coonoor, Nilgiris. Section 57.	Suo motu.	
37 Sri Mariamman temple, Karavalur, Avanashi taluk, Coimbatore district. Section 63.	Do.	
38 Sri Thirumuruganathaswami temple, Thirumurugonpoondi, Avanashi taluk, Coimbatore district. Section 57.	Do.	
39 Sri Kuppiduvinayakar temple, Anupparpalaiyam, Coimbatore taluk, Coimbatore district. Section 63.	Do.	
40 Sri Palapattarai Mariamman temple, Ammapet, Salem town, Salem taluk, Salem district. Section 63.	Do.	
41 Sri Madhavarayaswami and Sri Somoswaraswami temples, Dhanayakankottai, Gobichettipalaiyam taluk, Coimbatore district. Section 57.	Do.	
42 Sri Subramaniaswami temple, Annasagaram village, Dharmapuri taluk, Salem district. Section 57.	Do.	
43 Sri Mahalingeswar temple, Nandalika village, Karkal taluk, South Kanara district. Section 57.	Do.	
44 Sri Durgaparameswari temple, Heggunji village, Udipi taluk, South Kanara district. Section 57.	Do.	
45 Sri Ananteswar temple, Vittal village, Puthur taluk, South Kanara district. Section 57.	Do.	
46 Sri Veerabhadra temple, Cheravathur village, Kasaragod taluk, South Kanara district. Section 62.	Do.	
47 Palliyil Bhagawathi temple, Peringanam village, Ponnani taluk, Malabar district. Section 63.	Do.	
48 Nallusseri Kavu Bagawathi temple, Elumpulassori village, Walluvanad taluk, Malabar district.	Do.	
49 Kannancheri Ganapathy temple, Panniankara village, Calicut taluk, Malabar district. Section 63.	Do.	
50 Kanhirangat devaswom, Valayanad, Calicut taluk, Malabar district. Section 63.	Do.	
51 Palaparamba temple, Koduvayur, Ernad taluk, Malabar district. Section 57.	Do.	
52 Cherukkunnu Bhagawathi temple, Puthur amsam, Ernad taluk, Malabar district. Section 63.	Do.	
53 Trikkannamuka temple, Vailathur village, Ponnani taluk, Malabar district. Section 63.	Do.	
54 Chunakkal temple, Trikatheri village, Walluvanad taluk, Malabar district. Section 63.	Do.	
55 Patappangat, etc., temples, Chirakkal taluk, Malabar district. Section 63.	Do.	

STATEMENT XI-A.

(Vide paragraph 17 of the report.)

List of institutions schemes for which were either modified or cancelled by the Board from 1st July 1937 up to 30th June 1938.

Serial number and name of institution.	Modified or cancelled.
Vizagapatam district—Nil.	
East Godavari district.	
1 Sri Markandeyaswami temple, Gunduvari street, Rajahmundry taluk, East Godavari district.	Modified.
2 Sri Varuneswaraswamy temple, Draksharama, Ramachandrapur taluk, East Godavari district.	Do.
West Godavari district.	
3 Sri Astabhuja Lakshminarasimhaswami temple, Palalolu, Narasapur taluk, West Godavari district.	Modified.
Kistna district.	
4 Sri Malleswaraswami temple, Circlepet, Bandar taluk, Kistna district.	Modified.
5 Sri Ranganayakaswami temple, Srirangapuram, Gannavaram taluk, Kistna district.	Do.
Chingleput district.	
6 Sri Thirukameswarar temple, Madavilagam, Madurantakam taluk.	Modified.
7 Sundareswarar temple, Kovvur, Sriperumbudur taluk ..	Do.
North Arcot district.	
8 Sri Viswanathaswami temple, Tiruvalom, Gudiyattam taluk.	Modified.
9 Renukambalamman temple, Padavedu, Polur taluk	Do.
Tanjore district.	
10 Santhanaramaswami temple, Needamangalam, Mannargudi taluk.	Modified.
11 Parimalaranganathaswami temple	Do.
Trichinopoly district.	
12 Sri Brahadeswarswami temple, Gangaigondapuram, Udaiyarpalaiyam.	Modified.
13 Meenakshisundareswara temple at Kumaravadi; Venkatesaperumal temple at Manangundram; Agastheeswaraswami temple at Koilmedu, Nallandavaswami, Mampoondi, Kulittalai taluk.	Do.
Tinnevelly district.	
14 Nelliappar and Kanthimathiamman temple, Tinnevelly ..	Modified.
15 Sri Moopidari and Mooniyam Konda Amma temple, Vadakkuveeravanallur, Ambasamudram taluk.	Do.
16 Sri Natturayaswami temple, Mettupalaiyam village, Dharapuram taluk, Coimbatore district. Section 63 (3).	Do.
17 Sri Venkatesaperumal temple, Srinivasapuram, Avanashi taluk, Coimbatore district. Section 63 (3).	Do.
18 Sri Varadarajaswami temple, Satyagal, Kollegal taluk, Coimbatore district. Section 57 (3).	Do.
19 Sri Valaitoottathayyan temple, Ayyampalaiyam village, Palladam taluk, Coimbatore district. Section 63 (3).	Do.
20 Sri Kalyana Varadarajaswami and Thandeeswaraswami temples, Sankaramanallur village, Udamalpet taluk, Coimbatore district. Section 57 (3).	Do.

STATEMENT XV.

(Vide paragraph 21 of the report.)

Showing action under section 65-A of the Act.

Final orders passed under section 65-A in cases in which Board's decisions were noted in the previous administration report.

Serial number.	District.	Name of temple.	Remarks.
1	East Godavari ..	Sri Varuneswaraswami temple, Draksharama, Ramachandrapur taluk.	Papers recorded in view of proceedings to be taken under section 57 (2).
2	Kistna	Sri Ramalingeswaraswami temple, Gudur, Bandar taluk.	Proceedings dropped.
3	Do.	Sri Lakshminarasimhaswami temple, Gudur, Bandar taluk.	Papers recorded in view of the proceedings to be taken under section 62 of the Act.
4	Guntur	Sri Tirupurantakaswami temple, Gangavaram, Ongole taluk.	Proceedings dropped in appeal.
5	Do.	Sri Chennakesavaswami temple, Gangavaram, Ongole taluk.	Do.
6	Do.	Sri Anandabhogeswaraswami and Malleswaraswami temples, Kollur, Tenali taluk.	In view of proceedings under section 57, notification proceedings dropped.
7	Bellary	Sri Ranganathaswami and Vadakarayaswamy temple, Hospet.	Notified by Government and Executive Officer appointed.
8	Coimbatore ..	Sri Valathottah Ayyan temple, Ayyampalayam, Palladam taluk.	Proceedings dropped in appeal.
9	Tanjore	Sri Rajagopalaswami temple, Mannargudi ..	Notified by Government and Executive Officer appointed.
10	Trichinopoly ..	Sri Ranganathaswami temple, Srirangam, Trichinopoly taluk.	Do.
11	Malabar	Karikat temple, Ernad taluk	Proceedings dropped in appeal.

Final orders passed under section 65-A in fasli 1347.

Serial number.	District.	Name of temple.	Remarks.
12	Vizagapatam ..	Sri Radhagovinda temple, Thungathambara, Parlakimidi taluk.	Proceedings dropped in view of scheme proceedings to be started.
13	East Godavari ..	Sri Visweswaraswami alias Dakshinamurthi temple, Draksharama.	Papers recorded in view of scheme proceedings to be started.
14	Do.	Sri Kesavaswami temple, Muktheswaram, Amalapur taluk.	Notified by Government and Executive Officer appointed.
15	Do. ..	Sri Kesavaswami and Vigneswaraswami temples, Inavilli, Amalapur taluk.	Do.
16	Do. ..	Sri Rajagopalaswamy temple, Dharmavaram, Pithapur taluk.	In view of scheme proceeding, notification proceedings dropped.
17	West Godavari ..	Sri Ashtabhuja Lakshminarasimhaswami temple, Palakollu, Narsapur taluk.	Proceedings dropped.
18	Kistna	Sri Kothandaramaswami temple, Gurajada, Gannavaram taluk.	Do.
19	Do.	Sri Ramalingeswaraswami temple, Gurajada, Gannavaram taluk.	Do.
20	Do.	Sri Anandeswaraswami temple, Betavole, Gudivada taluk.	Do.
21	Do.	Sri Veeranjaneyaswami temple, Gudivada, Gudivada taluk.	Do.
22	Do.	Sri Venkammaperantalu temple, Gudur, Bandar taluk.	Do.
23	Do.	Sri Ranganayakaswami temple, Robertsonpet, Masulipatam.	Notified by Government and Executive Officer appointed.
24	Do.	Sri Madanagopalaswami temple, Gudur, Bandar taluk.	Proceedings dropped.
25	Guntur	Sri Chennakesavaswami temple, Inamanallur, Ongole taluk.	Do.
26	Do.	Sri Chennakesavaswami temple, Nidamanur, Ongole taluk.	Do.
27	Do.	Sri Raghunathaswami temple, Chadalavada, Ongole taluk.	Directions issued.
28	Do.	Sri Bhimeswaraswami temple, Nidamanur, Ongole taluk.	Proceedings dropped.
29	Do.	Sri Mohanaranganayakaswami temple, Srirangapuram, Tenali taluk.	Do.

STATEMENT XV—*cont.*

(Vide paragraph 21 of the report.)

Showing action under section 65-A of the Act—*cont.*

Final orders passed under section 65-A in fasli 1347—cont.

Serial number.	District.	Name of temple.	Remarks.
30	Guntur	Sri Balakoteswaraswamy temple, Aravapalli, Repalli taluk.	Notified by Government and Executive Officer appointed.
31	Do.	Sri Somasekaraswamy temple, Kotipalli, hamlet of Donepudi, Tenali taluk.	Proceedings dropped.
32	Do.	Sri Ramalingeswaraswamy temple, Kavur, Repalli taluk.	Do.
33	Do.	Sri Venugopalaswamy temple, Kollur, Tenali taluk.	Do.
34	Do.	Sri Chennakesavaswamy temple, Cherukupalli, Repalli taluk.	Do.
35	Do.	Sri Chintammavari temple, Kollur, Tenali taluk.	Do.
36	Do.	Sri Veerammaperantalu temple, Gundlapalli, Repalli taluk.	Do.
37	Do.	Sri Nookalamma temple, Gundlapalli, Repalli taluk.	Do.
38	Do.	Sri Sankaramma Bomma temple, Balurupalem, Repalli taluk.	Do.
39	Do.	Sri Chennakesavaswamy and Sri Bhimeswaraswamy and Sri Anjaneyaswamy temple, Koppole, Ongole taluk.	Do.
40	Nellore	Sri Lakshminarasimhaswamy temple, Singarayakonda, Kandukur taluk.	Do.
41	Chittoor	Sri Kalahasteeswaraswamy temple, Kalahasti.	Do.
42	Kurnool	Sri Lakshminarasimhaswamy temple, Ahobilam, Sirvel taluk.	Do.
43	Bellary	Sri Mallikharjunaswamy temple, Kuruvarthi, Harpanahalli taluk.	Do.
44	Do.	Sri Virupakshiswaraswamy temple, Hampi, Hospet taluk.	Do.
45	Coimbatore ..	Sri Patteswaraswamy temple, Perur, Coimbatore taluk.	Do.
46	Tanjore	Sri Sathgunanathaswamy temple, Idumbavanam, Tiruturaipundi taluk.	Do.
47	Do.	Sri Navaneethakrishnaswamy temple, Sikkil, Negapatam taluk.	Do.
48	Do.	Sri Subrahmanyaswamy temple, Elligudy, Negapatam taluk.	Do.
49	Do.	Sri Vaithinathaswamy temple, Vaitheeswarankoil, Shiyali taluk.	Do.
50	Do.	Sri Khambakareswaraswamy temple, Tiruppuvanam, Kumbakonam taluk.	Do.
51	Trichinopoly ..	Sri Mathurboothewarar and Thayumanaswamy temples, Rock Fort, Trichinopoly.	Do.
52	Madura	Sri Dandayuthapaniswamy temple, Palni, Palni taluk.	Do.
53	Do.	Sri Varadarajaperumal temple, Mullipallam, Nilakkottai taluk.	Do.
54	Tinnevelly ..	Sri Madhiasthanaswamy temple, Dharukapuram, Sankarankoil taluk.	Do.
55	Do.	Sri Kuttalanathaswamy temple, Courtallam, Tenkasi taluk.	Do.
56	Do.	Sri Nelliappar and Kanthimathinathaswamy temple, Tinnevelly.	Do.
57	Do.	Sri Subrahmanyaswamy temple, Tiruchendur.	Do.
58	South Kanara ..	Sri Kshetrapala temple, Udenoor, Kasargode taluk.	Do.

STATEMENT XVIII.

(Vide paragraph 24 of the report.)

List of suits, appeals or petitions filed by the Board from 1st July 1937 to 30th June 1938.

Serial number, number of the suit, etc., and name of the institution.	Name of court.	Nature of the suits, etc., and the section of the Act under which filed.	Nature of disposal.
A.S. No. Bairagi Sadamarthi Math, Balaga Bondilipura village, Chicacole taluk, Vizagapatam district.	High Court, Madras.	Against the decree and judgment in O.S. No. 65 of 1937, Sub-Court, Chicacole, declaring the properties of the temple as secular.	Pending
A.S. No. 50 of 1938, Sri Kesavaswami temple, Poduru, Narasapur taluk, West Godavari district.	Sub-Court, Narasapur.	Against the decree in O.S. No. 264 of 1936, District Munsif's Court, Narasapur, decreeing the suit for declaration that the Board is not entitled to collect contribution on behalf of the committee.	Do.
S.A. No. of 1938, Sri Malleswaraswami temple, Kandipran village, Gudivada taluk, Kistna district.	High Court, Madras.	Against A.S. No. 10 of 1937, Sub-Court, Kistna, declaring the suit property to belong to appellants and ordering refund of contribution collected from him.	Do.
O.S. No. 1 of 1938, Sri Rajagopalaswami temple, Dhulipudi, Repalle taluk, Guntur district.	District Court, Guntur.	Section 73 of the Act for recovery of possession of temple properties.	Do.
A.S. No. 141 of 1937, High Court, Madras, Sri Lakshminarasimhaswami temple, Mangalagiri village, Guntur taluk and district.	High Court, Madras.	Against O.S. No. 3 of 1934, District Court, Guntur, modifying the Board's scheme.	Do.
A.S. No. 273 of 1937, Sri Venugopalaswami temple, Moolapet village, Nellore taluk and district.	Do.	Against the decree and judgment in O.S. No. 25 of 1935, District Court, Nellore, modifying the Board's scheme.	Do.
7 A.S. No. 274 of 1937, Sri Venugopalaswami temple, Moolapet village, Nellore taluk and district.	Do.	Against O.S. No. 32 of 1935, District Court, Nellore, modifying the Board's scheme.	Do.

Note.—Items 1 and 3 have not been numbered.

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STATEMENT XVIII—*cont.*

(Vide paragraph 24 of the report.)

List of suits, appeals or petitions filed by the Board from 1st July 1937 to 30th June 1938—*cont.*

Serial number, number of the suit, etc., and the name of the institution.	Name of court.	Nature of the suits, etc., and the section of the Act under which filed.	Nature of disposal.
8 A.S. No. 17 of 1938, Sri Penchula Narasimhaswami temple, Gonupalle, Rapur taluk, Nellore district.	District Court, Nellore.	Against the decree in O.S. No. 655 of 1936, District Munsif's Court, Nellore, allowing the suit for recovery of certain allowances.	Pending.
9 L.P.A. No. of 1937, Sabanayagar temple, Chidambaram town and taluk, South Arcot district.	High Court ..	Against C.M.P. No. 4626 of 1936 in A.S. No. 306 of 1936, granting injunction against the Board.	Do.
10 L.P.A. No. of 1937, Sabanayagar temple, Chidambaram town and taluk, South Arcot district.	Do. ..	Against C.M.P. No. 4627 of 1936 in A.S. No. 306 of 1936, granting injunction against the Board.	Do.
11 C.R.P. No. 139 of 1937, H.C. Durupathiamman temple, Sholanvanthan village, Madura district.	Do. ..	Against the decree in O.P. No. 35 of 1935, District Court, Madura, vacating Board's order dismissing hereditary trustee.	Do.
12 C.R.P. No. of 1937, Vynpuri Goundar Pillayarkoil, Gappayapuram village, Salem taluk and district.	Do. ..	Against the order in O.P. No. 19 of 1934, District Court, Salem, declaring it private, section 84 (2).	Do.
13 S.A. No. 671 of 1937, Thodeekulam temple, Kannavam village, Kottayam taluk.	Do. ..	Against A.S. No. 12 of 1936, Sub-Court, North Malabar, dismissing the appeal against O.S. No. 350 of 1935, District Munsif's Court, Kuthuparamba, ordering recovery of certain moneys from the temple.	Do.
4 A.S. No. 348 of 1937, Kottiyun Devaswam, Manathara, Kottayam taluk.	District Court, North Malabar.	Against the decree in O.S. No. 26 of 1936, Sub-Court, Tellicherry, setting aside assessment of contribution.	Do.
5 S.A. No. 670 of 1937, Thodeekulam temple, Kannavam village, Kottayam taluk, Malabar district.	High Court, Madras.	Against A.S. No. 15 of 1936, District Court, North Malabar, dismissing the appeal against O.S. No. 355 of 1935, District Munsif's Court, Kuthuparamba, ordering recovery of certain dues.	Do.

Note.—Items 9, 10 and 12 have not been numbered.

STATEMENT XIX.

(Vide paragraph 24 of the report.)

ist of suits, appeals or petitions filed by the Board and disposed of from 1st July 1937 to 30th June 1938.

Serial number and number of the suit and the name of the institution.	Name of court.	Nature of the suit, etc., and the section of the Act under which filed.	Nature of disposal.
A.S. No. 178 of 1936, Sri Agastheeswaraswamy temple, Arthamuru, Ramachandrapuram taluk, East Godavari district.	Additional Sub-Court, Rajahmundry.	Against the decree in O.S. No. 291 of 1935, District Munsif's Court, Ramachandrapuram, holding that certain properties are not liable for payment of contribution.	Appeal dismissed.
A.S. No. 131 of 1937, Sri Anjaneyaswami temple, Nidadavolu, Kovvur taluk, West Godavari district.	Additional Sub-Court, Ellore.	Against the decree in O.S. No. 252 of 1934, District Munsif's Court, Kovvur, allowing the suit for refund of contribution.	Dismissed.
A.S. No. 359 of 1932, Madanagopalaswami, temple, Tallapudi, Kovvur taluk, West Godavari district.	High Court, Madras.	Against the decree in O.S. No. 17 of 1929, District Court, West Godavari, setting aside the Board's scheme, section 57.	Compromised.
A.S. No. 336 of 1932, Brahmangiri temple, Guduguрeta village, Masulipatam taluk, Kistna district.	Do.	Against O.P. No. 117 of 1930, District Court, Kistna, setting aside the Board's order, section 84 (2).	Dismissed.
A.S. No. 35 of 1936, Sri Malleswaraswamy temple, Chinapulivarru, Tenali taluk, Guntur district.	Sub-Court, Tenali.	Against the decree in O.S. No. 343 of 1933, District Munsif's Court, Repalle, allowing the suit for refund of contribution.	Allowed.
A.S. No. 36 of 1938, Sri Malleswaraswami temple, Chinapulivarru, Tenali taluk, Guntur district.	Do.	Against the decree in O.S. No. 440 of 1933, District Munsif's Court, Repalle, allowing the suit for refund of contribution.	Do.
C.R.P. No. 1218 of 1933, Shambudevara Math, Chebrole village, Bapatla taluk, Guntur district.	High Court, Madras.	Against the order in O.P. No. 91 of 1928, District Court, Guntur, setting aside the Board's order declaring the institution a math.	Do.
A.S. No. 177 of 1932, Sri Soundararajaperumal temple, Keelachevalapalli village, Tiruppattur taluk, Ramnad district.	Do.	Appeal against the order in O.P. No. 98 of 1929, Ramnad district, declaring the temple private, section 84 (2).	Dismissed.

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STATEMENT XIX—*cont.*

(Vide paragraph 24 of the report.)

st of suits, appeals or petitions filed by the Board and disposed of from 1st July 1937 to 30th June 1938—*cont.*

Serial number and number of the suit and the name of the institution.	Name of Court.	Nature of the suit, etc., and the section of the Act under which filed.	Nature of disposal.
9 C.R.P. No. 982 of 1932, Sri Soundararajaperumal temple, Keelachevalapalli village, Tirupattur taluk, Ramnad district.	High Court, Madras.	Appeal against the District Court's order in O.P. No. 98 of 1929, Ramnad district, declaring the temple private, section 84 (2).	Dismissed.

STATEMENT XX.

(Vide paragraph 26 of the report.)

Statement showing the strength of the establishment in the office of the Board of Commissioners for Hindu Religious Endowments at the end of June 1937 and at the end of June 1938.

Permanent establishment of Board at head office.

Serial number and description of appointment.	Scale of pay per mensem.	Sanctioned strength as on 30th June 1937.	Sanctioned strength as on 30th June 1938.
1 Secretary	400—40—600	1	1
2 Manager	200—10—250	1	1
3 Superintendents	125—7½—200	5	5
4 Head Accountant (sanctioned from 14th February 1938).	150—10/2—180	..	1
5 Examiner	100	1	1
6 Cashier	80—5—120	1	1
7 Accountant	70—7½/2—100	1	1
8 Upper Division clerks ..	60—5—120	9	9
9 Lower division clerks (one post of lower division clerk sanctioned from 1st November 1937).	40—4—60—3—75 and 30—3/2—45—2/2—55	21	22
10 Stenographers	50—5—100	4	4
	and 70—5—100	1	1
11 Typists	30—1—35	4	4
12 Copyists	30	4	4
13 Attenders	22—1—30	10	10
14 Reserve Inspector	60—5—90	1	1
15 Reserve Inspector's clerk ..	30—1—35	1	1
16 Duffadar	25—1—35	1	1
17 Chobdar	20—½—25	1	1
18 Peons	15—½—20	15	15
	and 12—½—17	3	8
19 Boy peons	10	3	..
20 Watchman	12	1	..
21 Reserve Inspector's peon ..	12	1	..

(The posts of boy peons, watchman and Reserve Inspector's peon have been converted into that of regular peons.)

Temporary establishment of Board at head office.

1 Lower Division clerks ..	30—3/2—45—2/2—55	..	3
2 Peons	12—½—17	..	2

(These posts have been sanctioned from 15th June 1938 for the work in connection with the destruction of records.)

STATEMENT XX—*cont.*

(Vide paragraph 26 of the report.)

Permanent establishment of the Defunct Temple Committees at head office.

Serial number and description of appointment.	Scale of pay per mensem.	Sanctioned strength as on 30th June 1937.	Sanctioned strength as on 30th June 1938.	Date of sanction of additional staff.
1 Central Audit officer.	125	..	1	7th January 1938.
2 Superintendents ..	125 : 125	..	2	Do.
	and 100—15/2—175	3	3	Do.
3 Upper Division clerks.	55—5/2—100	1	5	12th April 1938.
4 Accountant	45	1	1	
5 Lower Division clerks.	35 and 30—3/2—45—2/2—55	10	24	10th November 1937.
6 Lower Division clerks.	40 and 30—3/2—45—2/2—55	2	..	Post converted as Upper division clerks from 12th April 1938.
7 Stenographers ..	40—8/2—80	..	3	2nd October 1937 and 23rd November 1937.
8 Typists	30—1/2—35	1	1	
9 Copyists	30	2	1	One post converted as Lower division clerks, 7th January 1938.
10 Attenders	22 and 20—1/2—25	5	5	
11 Peons	12—1/2—17	3	4	1st July 1937

STATEMENT XXI.

(Vide paragraph 26 of the report.)

Statement showing the strength of the mufassal establishment at the end of June 1937 and at the end of June 1938.

Serial number.	Description of appointment.	Scale of pay per mensem.	Sanctioned strength on the 30th June 1937.	Sanctioned strength on the 30th June 1938.
1	Superintendents	120—5—150	3	3
2	Inspectors	60—5—30	20	10
	(Inspectors who reached maximum in old scales were placed in the new scales of pay.)	55—5/2—100	2*	10
3	Assistant Inspectors	40—2—50 55—5/2—100	2	2
4	Clerks	30—1—35 and 25—1—30	5	6
5	Attenders (one post of attender converted as clerk).	15—1—20	5	4
6	Peons	12—17	25	25
	Temporary mufassal establishment of Board as on 30th June 1938.			
1	Assistant Inspectors	55	..	9
2	Clerks	25	..	2
3	Peons	12	..	6
	Permanent mufassal establishment of the Defunct Temple Committees.			
1	Inspectors	..	5	5
2	Assistant Inspectors	..	15	20
3	Clerks	..	10	12
4	Attenders	..	8	8
5	Peons	..	18	22

* (Temporary.)

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT

(Public Health)

G.O. No. 168, 18th January 1939

Administration Report—Hindu Religious Endowments Board -Fasli 1347 (1st July 1937 to 30th June 1938)—Reviewed.

READ—the following paper :—

From the President of the Hindu Religious Endowments Board, dated 28th September 1938, No. 67069.

Order—No. 168, P.H., dated 18th January 1939.

Recorded.

2. *Finance.*—The income and expenditure of the Hindu Religious Endowments Board during fasli 1347, compare as follow with those of the preceding fasli :—

	Fasli 1346. RS.	Fasli 1347. RS.
Total amount of contributions recovered from religious institutions	2,76,314	2,51,439
Miscellaneous receipts..	54,471	29,346
Law charges recovered	29,577	20,236
Total, ordinary receipts ..	3,60,362	3,01,021
Ordinary expenditure excluding advances recoverable and repayment of loans	2,36,901	2,54,020

Although there was an increase in the number of demands issued to institutions for contribution, the receipts for fasli 1347 fell by Rs. 59,341 while the expenditure increased by Rs. 17,119. The receipts under law charges and miscellaneous decreased while the expenditure under the former increased; and the Board paid during the fasli a sum of Rs. 22,326 as against Rs. 1,75,000, in the previous fasli, towards the repayment of the loans taken from the Government and consolidated into a single loan of Rs. 2,86,207-10-0 from the 1st April 1937, repayable in forty half-yearly instalments of Rs. 11,163 each inclusive of interest at $4\frac{3}{4}$ per cent per annum.

3. The amount of arrear contributions which remained uncollected at the end of the fasli under review was Rs. 4,47,419-11-7, i.e., an increase of more than Rs. 67,000 over that at the end of the previous fasli. The Board should take immediate steps to collect the arrears as early as possible. Demands for contribution for fasli 1347 have not been issued in respect of 274 cases

owing to their low income, want of adequate information or injunction orders restraining the Board from collecting the contribution.

4. *Jurisdiction.*—The number of temples and maths including minor institutions brought on record in the Board's office up to the end of the fasli was 24,445 and 244 respectively as against 23,178 and 232 at the close of the previous fasli.

5. During the fasli under review, the Board settled schemes of administration in the case of 56 institutions as against 85 during the previous fasli. Although the Board has observed that it is very important that the register of endowments prescribed by section 38 of the Madras Hindu Religious Endowments Act should be obtained from all temples and maths, the number of registers so far received by it was only 5,961 while the number accepted was 3,426 as against the total number of institutions of 24,689 brought to its notice. The sound administration of religious institutions rests on the proper maintenance of a list of their endowments. The Commissioners and the inspecting officers of the Board should see that this important item of work is attended to by executive officers and managing trustees of temples and maths and disciplinary action should be taken for default wherever necessary.

6. The average number of institutions visited by the President and each of the Commissioners rose from 174 to 192 in the fasli under review while the average number of days spent by each on tour rose from 51 to 68.

7. *Temple committees.*—Out of nine temple committees that functioned during the fasli under review, seven submitted their reports of administration. The Board has characterized as very unsatisfactory the work of the Coimbatore Temple Committee.

8. *General.*—The Board held 28 meetings and disposed of 483 items of business against 26 meetings and 409 items during the previous fasli. The number of sittings of committees constituted for disposal of cases fell from 4,272 to 3,411 and the number of enquiries held by Commissioners sitting singly fell from 1,393 to 764. The Government note that the record of the Board's work for the fasli under review is on the whole satisfactory.

9. An audited statement of the assets and liabilities of the Board as on the 30th June 1938 and a statement of the work done during the year are appended.

(By order of His Excellency the Governor)

C. H. MASTERMAN,
Secretary to Government.

To the President, Hindu Religious Endowments Board.
,, Finance Department.
,, Revenue Department.
,, Examiner of Local Fund Accounts.
,, Accountant-General.
Press.

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APPENDIX I.

Statement of Assets and Liabilities of the Madras Hindu Religious Endowments Board as on 30th June 1938.

Liabilities.	RS.	A.	P.
1 Bills pending payment..	1,400	1	6
2 Pay of establishment and other pending payments	444	14	0
3 Deposits of temples—			
(1) In the name of individual temples	26,188	3	2
(2) In the general accounts of the Board ..	13,223	14	2
4 Security deposits—			
(1) Inspecting and other officers of the Board	7,174	10	0
(2) Others	21,306	3	6
5 Loans to Government—Principal (Interest—Nil)	2,77,372	13	0
6 Amount payable to Orissa Hindu Religious Endowments Board on account of collections made after 1st April 1936, etc.	10,500	0	0
7 Other liabilities—			
(1) Excess collection of contributions	3,341	9	11
(2) Suspense of contributions	19,494	7	8
Total ..	3,80,446	12	11
Excess over liabilities ..	2,89,556	7	1
Grand total ..	6,70,003	4	0

Assets.	RS.	A.	P.
1 Cash balance including Bank balance ..	29,853	15	7
2 Arrears of contributions..	4,51,219	5	1
3 Other dues—			
(1) Costs due	16,355	11	4
(2) Expenses due in execution petitions and suits..	64,463	8	10
4 Advances recoverable	5,217	9	3
5 Value of tools and plants less depreciation	9,925	2	0
6 Deposits of temples—			
(1) In the name of individual temples	26,188	3	2
(2) In the general accounts of the Board	13,223	14	2
7 Securities—			
(1) Inspecting and other officers of the Board	7,174	10	0
(2) Others	21,306	3	6
8 Loans advanced to temple committees, etc.	5,075	1	1
9 Amount invested in fixed deposit	20,000	0	0
Total ..	6,70,003	4	0

R. RAJAGOPALAN,
Deputy Examiner, Local Fund Accounts.

APPENDIX II.

Statement showing the work done by the Hindu Religious Endowments Board during the fasli ending with 30th June 1938.

1 Application of the Hindu Religious Endowments Act—	
(a) Number of institutions that applied for exemption	6
(b) Number of cases disposed of during the fasli	6
(c) Number of cases disposed of under section 84 of the Act..	344
(d) Number of minor religious institutions brought to the notice of the Board	13,038 temples and 93 maths.
(e) Total number of institutions so far brought to the notice of the Board	24,445 temples and 244 maths.
(f) Number of institutions or groups of institutions notified under section 65-A	7
2 Maintenance of registers of religious endowments—	
(a) Number of registers received during the fasli	398
(b) Number accepted, including some received during the previous fasli	454
(c) Total number of registers received so far	5,961
(d) Total number accepted so far	3,426
3 Number of budgets received—	
(a) Excepted temples	208
(b) Maths	11
(c) Non-excepted temples (under section 60-A)	305
4 Number of institutions, the audit of whose accounts was specially arranged for by the Board during the fasli	3,863
5 (a) Number of cases of miscellaneous character in respect of which the Board passed orders under section 18	13,638
(b) Number of cases in which the Revenue Department took action under section 44-B	275
6 Number of institutions for which the Board appointed trustees under section 18 only or under sections 18 and 42	18
7 (a) Number of institutions for which schemes were settled by the Board under section 57 or 63	56
(b) Number of cases in which the Board modified or cancelled schemes already settled by it	20
8 (a) Number of cases dealt with by the Board under section 60-A instead of by temple committees	2,657
(b) Number of demands for contributions issued by the Board on behalf of temple committees	5,564
9 Sanction under section 73 to file suits—	
(a) Number of applications received	8
(b) Number of cases in which the requisite sanction was accorded	5
10 Permission for sale, exchange or leases of immovable properties under section 76—	
(a) Number of applications received	58
(b) Number of cases in which the necessary permission was granted	56 (excluding 1 pending).

Statement showing the work done by the Hindu Religious Endowments Board during the fasli ending with 30th June 1938 —*cont.*

11 Number of appeals against and punishment of temple servants dealt with by the Board	14
12 (a) Number of suits, appeals and petitions filed by the Board during the fasli	9
(b) Number of institutions in respect of which action was taken under section 70 (2) for recovery of arrear dues ..	8,481
13 Number of demands for contributions issued during the fasli ..	10,925
14 Number of temple committees whose administration reports were received and reviewed by the Board	7
15 Number of institutions in respect of which action was taken under section 65-A	58
16 Action taken under the Tirumalai-Tirupati Devasthanams Act—	
Amendment of rules relating to the election of the Advisory Council for religious affairs	..
Administration Report for fasli 1346 reviewed	..
Budget estimate for fasli 1347 received and recorded ..	..
Budget Estimate for fasli 1348 received and scrutinized since and recorded	..
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